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COMMISSIONER OF ADMINISTRATION

**State of Louisiana**  
Division of Administration  
**Office of State Uniform Payroll**

January 13, 2010

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2010-31

TO: All ISIS HR Paid Agencies

FROM: Andrea P. Hubbard  
Director

SUBJECT: Advance Earned Income Credit (EIC) Payments

Each year on December 31<sup>st</sup>, IRS Form W-5 (Earned Income Credit Advance Payment Certificate) expires. Eligible employees who want to receive advance payments of the earned income credit for the next year must complete a new Form W-5 and forward to their Employee Administration Office. According to the IRS, Form W-5 becomes effective the day it is received and remains in effect until the end of the calendar year unless the employee revokes it or files another one. Year 2010 Form W-5 can be obtained from the Internal Revenue Service's website or from the local Internal Revenue Service office.

For 2010, advance EIC payment tables cover three separate filing statuses: "Single or Head of Household", "Married without Spouse Filing Certificate", and "Married with Both Spouses Filing Certificate." These tables can be found in IRS Publication 15. The maximum advance payment a qualified Earned Income Credit recipient may receive is \$1,830 for 2010. To qualify for advance EIC payments, the individual must expect to have earned income and adjusted gross income (for federal income tax purposes) of less than \$35,535 (\$40,545 if married filing jointly) in 2010 and have one qualifying child.

Agencies should run report ZP65, Employee Tax Report, selecting the reporting criteria "Claiming EIC" to determine the affected employees in their agency. The agency should advise these employees to complete a new Form W-5 if they qualify. All employees with an EIC indicator on IT0210 for calendar year 2009 should have a delimit date of 12/31/2009. Once the Employee Administration office receives a new Form W-5 for 2010, a new IT0210 record must be created to include the EIC indicator with delimit date of 12/31/2010. Agencies must follow on-line help system task "Maintain Withholding Information", under "ISIS HR – Payroll Master/Financial Data" for instructions on changing IT0210.

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**Note: Agencies should remind ALL employees to review their current filing status.** Individual circumstances may have changed and employees may want to file an updated Form W-4 with your agency in order to accommodate a change in their need for withholdings. Year 2010 Form W-4 can be obtained from the Internal Revenue Service's website or from the local Internal Revenue Service office.

Questions should be directed to a member of the OSUP Wage and Tax Administration Unit at [\\_DOA-OSUP-WTA@la.gov](mailto:_DOA-OSUP-WTA@la.gov) or (225):

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